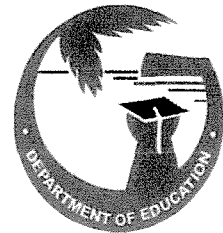




DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

www.gdoe.net
500 Mariner Avenue
Barrigada, Guam 96913
Telephone: (671) 300-1547/1536 • Fax: (671) 472-5001
Email: jonfernandez@gdoe.net



JON J. P. FERNANDEZ
Superintendent of Education

93-10-1684

Office of the Speaker
Judith T. Won Pat, Ed.D

June 3, 2016

Ms. Christine W.P. Baletto
Acting Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

Date: 6/3/16
Time: 11:06am
Received By: [Signature]

Re: iLearn Academy Charter School: June 2016 Allotment Request

Hafa Adai Director Baletto,

Upon review of the iLearn Academy Charter School June 2016 Allotment Request by our Internal Audit Office in collaboration with members of the iLearn Academy Charter School, **I am able to submit my verification of accuracy** as required by Public Law 32-181, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate \$185,289.53 for personnel salaries, the A+ Contract, and miscellaneous expenses. Please see attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on May 27, 2016.

Please advise my office if you have any further questions or concerns regarding this matter.

Senseramente,

[Signature]
JON J.P. FERNANDEZ
Superintendent of Education

Attachment

Cc: Chairwoman and Members, Guam Education Board
Speaker, 33rd Guam Legislature
iLearn Academy Charter School

2016 JUN -7 AM 10:39



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913

Telephone: (671) 300-1336

Fax: (671) 472-5001

Email: iao@gdoe.net




**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

June 2, 2016

MEMORANDUM

To: Jon P. Fernandez
Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor 

Subject: June 2016 Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School's allotment request for the month of June 2016. Please see the attached report for IAO's complete review and results.

Should you have any questions or concerns, please contact Anissa Acfalle at 300-1532 or acacfalle@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or ftcooper-nurse@gdoe.net.

Cc: Acting Deputy Superintendent of Assessment and Accountability
Deputy Superintendent of Finance and Administrative Services

**Guam Department of Education
Internal Audit Office
Audit Review of iLearn Academy Charter School Invoices
For the Period of June 2016**

Purpose: To validate iLearn Academy Charter School's invoices for the month of June 2016.

Source: Helen Nishihira, Principal for iLearn Academy Charter School
Nina Doromal, Business Manager for iLearn Academy Charter School

Prepared by: Franklin Cooper-Nurse, Chief Auditor for Guam Department of Education
Anissa Acfalle, Audit Staff for Guam Department of Education

Results: Pursuant to Public Law (PL) 33-66, upon receipt of invoices, the Guam Department of Education (GDOE) shall verify invoices for accuracy and report its finding to the Department of Administration (DOA) within ten (10) calendar days. Internal Audit Office (IAO)'s review focused on validation of June 2016 expenditures. The results were as follows;

Table 1: June 2016 Invoices

Object Class	iLearn Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	62,996.53	62,996.53	62,996.53
Benefits	-	-	-
Contractual	-	-	-
A+ Contract	118,785.00	118,785.00	118,785.00
Supplies & Materials	-	-	-
Miscellaneous	3,508.00	3,508.00	3,508.00
Power	-	-	-
Total	\$ 185,289.53	\$ 185,289.53	\$ 185,289.53

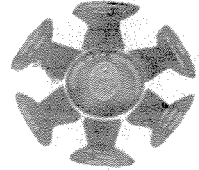
On May 27, 2016, IAO received DOA's transmittal for iLearn's June allotment request of \$185,289.53 and invoices, from the Office of the Superintendent. *The IAO validated \$185,289.53 of iLearn's submitted invoices for the month of June.*



Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)

Post Office Box 884 Hagatna, Guam 96932
Tel: (671) 475-1101/1250 Fax: (671) 477-6788



Christine W. Baleto
Director
Anisia B. Terteje
Deputy Director

May 20, 2016

Mr. Jon Fernandez
Superintendent
Guam Department of Education
P.O. Box DE
Hagatna, Guam 96932

To IAO.
[Signature]
5/26/16

6052312
RECEIVED

RE: iLearn Academy Charter School – June 2016 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 32-219, we are submitting iLearn Academy Charter School's allotment request for the month of June for Fiscal Year 2016. Herewith are the supporting documents provided by iLearn Academy Charter School for your review and immediate action.

Should you have any further questions or concerns, please contact, Michael Cabral at 475-1144

Si Yu'os Maase!

Sensaramente,

Christine W. Baleto
Director

Attachment



256 Chalan Pale, Ramon Haya, Yigo Guam
1671-989-3789 or 1671-989-3799

May 20, 2016

To: Mr. Jon Fernandez
Superintendent, GDOE

Mr. Franklin Cooper-Nurse
Chief Auditor (IAO), GDOE

Ms. Anissa Acfalle
Audit Staff, GDOE

From: Mrs. Helen Nishihira
Authorized Board Member, iLearn Academy Charter School

Mrs. Nina Doromal Field
Business Manager, iLearn Academy Charter School

Re: INVOICES

Please see attached copy of the invoices:

- 1) A+ Invoice (June 2016)
- 2) Personnel Salaries: PPE 5/20 & 6/03
- 3) Audit: Burger Comer Magliari (2nd installment)

If you have any questions, please contact us via email at hnishihira.ilearn@gmail.com or nina.doromal@gmail.com.

Sincerely,

A handwritten signature in black ink, appearing to read "H. Nishihira", is written over the typed name.

Mrs. Helen Nishihira
Authorized Board Member, iLearn Academy Charter School

A handwritten signature in black ink, appearing to read "Nina Doromal", is written over the typed name.

Mrs. Nina Doromal Field
Business Manager, iLearn Academy Charter School



256 Chalan Pale, Ramon Haya, Yigo Guam

**FUNCTION: iLearn Academy Charter School
JUNE 2016 Allotment Request**

INVOICE: ILACS FY 2016-06-2016

**AUTHORITY: P.L. 32-219 FY 2015 GovGuam Budget Law
(Amendment on Section 2 of Part I, Chapter II of P.L. 32-181)
Signed: December 19, 2014**

"Section 2. Notwithstanding any provision of law for the School Year 2014-2015, pursuant to Title 17 GCA, Chapter 12, § 12116 (e), the Department of Administration (DOA) is hereby authorized and directed to deduct Five Thousand Five Hundred Dollars (\$5,500) per enrollee of Academy Charter Schools chartered by the Guam Academy Charter Schools Council, not to exceed six hundred (600) students for the Guahan Academy Charter School and three hundred fifty-eight (358) students for the iLearn Academy Charter School chartered by the Guam Academy Charter Schools Council during School Year 2014-2015, if any, as recommended by the Guam Academy Charter Schools Council, from the total General Fund appropriation in Section 1 of this Part of this Chapter to the GDOE, based on the actual enrollment at the time, multiplied by the per pupil cost, as established in this Section. Each Academy Charter School shall submit a monthly invoice to the DOA. Upon receipt of said invoice, the DOA shall remit it to the GDOE. Upon receipt of the remitted invoice, the GDOE shall verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to the DOA prior to the release of funds. If the GDOE fails to report its findings, the invoiced amount received by the DOA shall be automatically transmitted to each Academy Charter School."

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
-----------------------	---------------------	------------------------

TOTAL FUNDING AVAILABLE: \$5,500 X 450 Students

Personnel	111	\$ 62,998.53
A+ Contract	233	\$ 118,785
Audit		\$ 3,508.00

JUNE 2016 ALLOTMENT REQUEST: \$ 185,289.53



GOVERNMENT OF GUAM
 DEPARTMENT OF ADMINISTRATION
 FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR
 DIRECT PAYMENT**

DOCUMENT NO.: _____

URGENT - EXPEDITE PAYMENT KEY & RELEASE - A S A P

PAYEE: Learn Academy Charter School 256 CHALAN PALE RAMON HAYA YIGO, GUAM 96929	VENDOR NUMBER: 10012226
---	---------------------------------------

PURPOSE:
 Allotment Request for JUNE 2016

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A169864GA202-290	185,289.53	
TOTAL		185,289.53	

CHECK APPROPRIATE BOX BELOW:

ACCOUNT NUMBER IS CORRECT
 JOB ORDER NUMBER IS CORRECT
 INSUFFICIENT FUNDS
 PRIOR REFERENCE IS CORRECT
 VENDOR NUMBER IS CORRECT
 OVERRIDE IS AUTHORIZED
 SUFFICIENT FUNDS

I CERTIFY THAT GOODS/SERVICES SPECIFIED HAVE BEEN RECEIVED AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.
 I CERTIFY THAT A VALID LIABILITY EXIST BY REASON OF WITHHOLDING, OVERPAYMENT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.

PREPARED BY: <u>NINA D. FIELD - BUSINESS MANAGER</u>		May 20, 2016 Date
APPROVING OFFICIAL: <u>HELEN NISHIHARA - AUTHORIZED BOARD MEMBER</u>		May 20, 2016 Date
CERTIFICATION OF FUNDS AVAILABLE: <u>HELEN NISHIHARA - AUTHORIZED BOARD MEMBER</u>		May 20, 2016 Date
_____	_____	_____
	Signature	Date